

ABSTRACT OF THE DISCLOSURE

A semiconductor device comprises an SAC structure having side wall spacers and offset nitride films. In particular, in this semiconductor device, the side wall spacers are constituted from lower side wall spacers that are composed of silicon oxide films and are in contact with the lower side of the gate electrode side walls, and upper side wall spacers that are composed of silicon nitride films and are in contact with the upper side of the gate electrodes side walls. As a result thereof, a distance is formed between the substrate and the interface between the silicon nitride film and the silicon oxide film. This suppresses the hot carrier phenomenon and the occurrence of poor contact.